



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Cornelia Sawle
DOCKET NO.: 07-26623.001-R-1
PARCEL NO.: 14-29-209-024-0000

The parties of record before the Property Tax Appeal Board are Cornelia Sawle, the appellant(s), by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$ 15,534
IMPR: \$ 97,795
TOTAL: \$113,329**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 3,100 square feet of land, which is improved with two improvements. Improvement #1 is a 108 year old, three-story, masonry, multi-family dwelling containing 4,055 square feet of living area, and four apartment units. Improvement #1 contains four baths, and a full basement with an apartment. Improvement #2 is a 94 year old, two-story, frame, multi-family dwelling containing 1,280 square feet of living area, and two apartment units. Improvement #2 contains two baths, and a slab. The appellant's appeal is based on unequal treatment in the assessment process with regard to Improvement #1. The appellant did not contest the assessment for Improvement #2.

In support of the equity argument with regard to Improvement #1, the appellant, via counsel, submitted descriptive and assessment information on eight comparable properties described as two-story or three-story, frame or masonry, multi-family dwellings that range in age from 90 to 123 years old, and in size from 3,487 to 4,695 square feet of living area. The properties have either two or three dwelling units, and have from three to four baths. Three of the buildings have a full basement with an apartment, one has a partial basement with an apartment, and four have a full unfinished basement. The comparables have improvement

assessments ranging from \$14.95 to \$16.95 per square foot of living area.

Also included in the appellant's pleadings was the Cook County Board of Review's final decision regarding the subject's 2008 assessment. The decision was submitted for the purpose of showing that the 2007 assessment was excessive, and it states that the subject's final assessment for 2008 (which includes both improvements) was reduced to \$120,963. Deducting the subject's land assessment, the subject's 2008 improvement assessment was \$105,429. Finally, breaking out Improvement #1's improvement assessment results in an improvement assessment of \$72,473, or \$17.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$137,661 was disclosed. The board of review stated that Improvement #1's improvement assessment was \$73,273, or \$18.07 per square foot of living area. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four comparables described as two-story, masonry, multi-family dwellings, ranging in age from 14 to 112 years old, and in size from 3,484 to 5,027 square feet of living area. These comparables have from three to six full and six one-half baths, and from three to four apartment units. One of the buildings has a full basement with an apartment and air conditioning. The remaining three comparables have a full unfinished basement, and a two-car garage. These properties have improvement assessments ranging from \$18.48 to \$20.93 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing Du Page Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d

Dist. 1996)). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Furthermore, evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974). However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Id.

The Board finds that, under Hoyne, it can consider the 2008 reduction by the Cook County Board of Review. The Board further finds that the best evidence of the subject's 2007 assessment is the decision rendered by the Cook County Board of Review for the subject's 2008 assessment. As described above, the subject's improvement assessment in the 2008 decision is \$72,473, or \$17.87 per square foot of living area.

Next, the Board finds that, even after decreasing the subject's 2007 assessment to match the board of review's 2008 decision, the subject is still inequitably assessed. The parties submitted twelve comparable properties in support of their respective positions regarding the appellant's equity argument. With regard to Improvement #1, the Board finds that Comparables #1, #3 and #5 submitted by the appellant were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$15.82 to \$16.95 per square foot of living area. The subject's new improvement assessment of \$17.87 per square foot of living area is above the range established by the most similar comparables. The remaining comparables submitted by the parties were given diminished weight because the exterior construction and improvement size varied from the subject. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted. The Board finds that Improvement #1's improvement assessment shall be set at \$64,475, or \$15.90 per square foot of living area.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 28, 2012



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.